

October 25, 2005

VIA ELECTRONIC FILING

Marlene H. Dortch, Secretary
Federal Communications Commission
The Portals
445 12th Street, S.W.
Washington, D.C. 20554

**Re: Subscriber Acknowledgement Report (October 25, 2005)
Yak Communications (America), Inc.; WC Docket No. 05-196**

Dear Ms. Dortch:

Yak Communications (America), Inc. ("Yak" or "Company"), through its undersigned counsel and in response to the Public Notice issued by the Enforcement Bureau ("Bureau") on September 27, 2005 ("Public Notice"), submits this Subscriber Acknowledgement Report ("Report") to advise the Commission of the status of Yak's efforts to comply with Commission Rule 9.5(e). Yak previously filed three Subscriber Acknowledgement Reports with the Commission. The first report was filed on August 10, 2005 in response to the Bureau's July 26, 2005 Public Notice ("August 10 Report"), the second report was filed on September 1, 2005 in response to the Bureau's August 26, 2005 Public Notice ("September 1 Report"), and the third report was filed on September 22, 2005 also in response to the Bureau's August 26 Public Notice ("September 22 Report").

As requested in the Public Notice, Yak responds to the following questions set out in the Public Notice:

1) A detailed description of the efforts that the provider has undertaken to obtain affirmative acknowledgements from the remainder of its VoIP subscriber base.

As explained in its previous reports, since July 2005, Yak customer service representatives have been calling those subscribers who have not responded to Yak's E911 Customer Notice. Beginning on September 26, 2005, Yak implemented a soft disconnect procedure for subscribers from whom the Company had still not received affirmative acknowledgement. Outbound calls of these subscribers are routed to the Company's customer service department where the customers are advised of the E911 limitations and instructed on how to provide the Company with affirmative acknowledgement in order to have the full functionality of their VoIP service restored. Yak is also sending email reminder notices to these subscribers.

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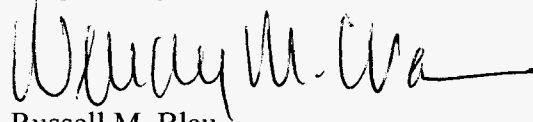
2) Explanation of why the provider is unable to achieve acknowledgements closer to 100%.

Through Yak's continued notification campaign and soft-disconnect procedures, the Company has received affirmative acknowledgments from a majority of its customers. While the Company cannot state with specificity why the remaining customers have not provided such acknowledgments to date, given that these customers would be routed to the customer service center if they attempt to use the service, Yak believes that many of these customers may not be using their VoIP service. Yak, however, intends to continue to send reminder notices and continue its soft disconnect procedures until 100% affirmative acknowledgments are attained.

3) Provide the current percentage of acknowledgements received as of the date of the filing.

As of October 25, 2005, Yak has obtained affirmative acknowledgement from approximately 57% of its subscriber base. As requested by the Bureau, Yak will inform the Commission when the 100% threshold is met.

Respectfully submitted,



Russell M. Blau
Catherine Wang
Wendy M. Creeden

Counsel for
Yak Communications (America) Inc.

cc: Byron McCoy (FCC)
Kathy Berthot (FCC)
Janice Myles (FCC)
Best Copy and Printing, Inc.
Benjamin Rovet (Yak)

I, Benjamin Rovet, state that I am Corporate and Regulatory Counsel, of Yak Communications (America) Inc.; that I am authorized to submit the forgoing *Subscriber Acknowledgement Report* ("*Report*") on behalf of Yak Communications (America) Inc.; that the *Report* was prepared under my direction and supervision; and I declare under penalty of perjury that the *Report* is true and correct to the best of my knowledge, information, and belief.

A handwritten signature in black ink, appearing to read 'Benjamin Rovet', is positioned above a horizontal line.

Name: Benjamin Rovet

Title: Corporate and Regulatory Counsel
Yak Communications (America) Inc.